

# NO ANALYSIS REQUIRED

## Franchise Tax Board

Author: Poochigian and Johnson Analyst: Norm Catelli Bill Number: SB 831

Related Bills: None Telephone: 845-5117 Amended Date: 01-16-2002

Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** Legislative intent that the FTB be directed to issue a Form 540 2EZ or a Form Senior EZ for taxpayers whose total income is less than specified amounts.

- ☐ ANALYSIS NOT REQUIRED of this bill -- Not within scope of responsibility of this department.
- ☐ TECHNICAL BILL -- No program or fiscal changes to existing program.
- ☐ BILL AS AMENDED NO LONGER WITHIN SCOPE of responsibility or program of the department.
- ☐ TECHNICAL AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- ☐ MINOR AMENDMENT -- No change in previously submitted analysis required. Approved position of prior analysis is \_\_\_\_\_.
- ☐ MINOR AMENDMENT -- No change in approved position of \_\_\_\_\_. See comments below.
- ☒ OTHER - See comments below.

### COMMENTS:

This bill would declare the Legislature's intent to direct the Franchise Tax Board (FTB) to issue a tax form that could simplify the filing requirements of certain senior citizens.

AB 1370 (*Wiggins, Stats. 2001, Ch. 266*) requires the FTB to conduct a study of tax forms used by taxpayers who are 65 years of age or older, and make a report of that study to the Legislature as soon as practicable. The FTB is expected to complete its report by April 2, 2002, and the results may impact this bill.

Because this bill is an "intent" bill that may impact the department's operations, it is on the department's "watch" list.

#### Board Position:

|                             |                              |   |
|-----------------------------|------------------------------|---|
| <input type="checkbox"/> S  | <input type="checkbox"/> NA  | <input type="checkbox"/> NP             |
| <input type="checkbox"/> SA | <input type="checkbox"/> O   | <input checked="" type="checkbox"/> NAR |
| <input type="checkbox"/> N  | <input type="checkbox"/> OUA | <input type="checkbox"/> PENDING        |

#### Franchise Tax Board Staff

#### Date

Norm Catelli

01/30/2002